

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

| <i>Specific Uses Not Taxed</i> | FY 2007 | FY 2008 | FY 2009 |
|---|------------------|------------------|------------------|
| Production Exemption Equip. | \$83,578 | \$88,646 | \$94,568 |
| Production Exemption Supplies | \$63,269 | \$67,105 | \$71,588 |
| Irrigation Equipment & Supplies | \$3,465 | \$3,551 | \$3,640 |
| Pollution Control Equipment | \$8,750 | \$8,757 | \$8,841 |
| Broadcast Equipment | \$2,276 | \$2,414 | \$2,575 |
| Publication Equipment | \$146 | \$155 | \$165 |
| Commercial Aircraft | \$1,890 | \$1,890 | \$1,890 |
| Railroad Rolling Stock & Remfg | \$2,550 | \$2,550 | \$2,550 |
| Interstate Trucks | \$6,977 | \$6,959 | \$7,210 |
| Out-of-State Contracts | \$3,793 | \$4,023 | \$4,291 |
| Trade-in Value | \$29,787 | \$29,711 | \$30,780 |
| Sales of Bus. or Bus. Assets | \$1,800 | \$1,909 | \$2,037 |
| Food Stamps/WIC | \$7,902 | \$8,314 | \$8,718 |
| Motor Vehicles used Outside ID | \$16,638 | \$16,595 | \$17,193 |
| Donation Real Prop. to ID Gov't | \$4 | \$4 | \$4 |
| Incidental Sales Tangible Prop | \$12 | \$12 | \$12 |
| Lodging, Eating, Drinking Place | \$73 | \$76 | \$79 |
| School Lunches & Senior Meals | \$3,170 | \$3,313 | \$3,455 |
| Driver's Education Automobiles | \$39 | \$39 | \$39 |
| Ski Lifts & Snowgrooming Equip | \$600 | \$600 | \$600 |
| Clean Rooms | \$480 | \$480 | \$480 |
| Alternative Electricity-Prod. Equip | \$2,550 | \$2,550 | \$2,550 |
| Research & Development Equip | \$7,200 | \$7,200 | \$7,200 |
| Small Employer HQ Constructor | \$90 | \$90 | \$90 |
| <i>Total Specific Uses Not Taxed</i> | \$247,039 | \$256,943 | \$270,555 |

| <i>Goods Not Taxed</i> | FY 2007 | FY 2008 | FY 2009 |
|-------------------------------------|------------------|------------------|------------------|
| Motor Fuels | \$147,779 | \$150,648 | \$153,186 |
| Heating Materials | \$4,714 | \$4,500 | \$4,424 |
| Utility Sales | \$80,530 | \$82,946 | \$85,435 |
| Used Mobile Homes | \$2,760 | \$2,760 | \$2,760 |
| Prescrip. & Durable Medical Equip | \$55,248 | \$61,674 | \$69,869 |
| Funeral Caskets | \$1,208 | \$1,244 | \$1,281 |
| Containers | \$34 | \$35 | \$37 |
| Nonprofit Literature | \$125 | \$127 | \$130 |
| Official Documents | \$62 | \$63 | \$64 |
| Precious Metal Bullion & ID Medals | \$558 | \$558 | \$558 |
| New Mfd Homes & Modular Bldg | \$2,128 | \$2,211 | \$2,299 |
| Telecommunication Equipment | \$1,058 | \$1,164 | \$1,280 |
| <i>Total Goods Not Taxed</i> | \$296,204 | \$307,930 | \$321,323 |

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

| <i>Services Not Taxed</i> | FY 2007 | FY 2008 | FY 2009 |
|--|------------------|--------------------|--------------------|
| Construction | \$162,712 | \$162,589 | \$163,255 |
| Agricultural & Industrial Srvs | 2,836 | 2,889 | 2,944 |
| Transportation Services | 31,133 | 32,793 | 34,659 |
| Information Services | 67,058 | 68,520 | 69,915 |
| Repairs | 42,513 | 44,829 | 47,320 |
| Professional Services | 139,533 | 147,134 | 155,312 |
| Business Services | 108,537 | 114,450 | 120,811 |
| Personal Services | 9,337 | 9,846 | 10,393 |
| Health & Medical Services | 327,781 | 347,681 | 366,874 |
| Social Services | 51,336 | 54,453 | 57,459 |
| Educational Services | 35,352 | 37,278 | 39,350 |
| Lottery & Pari-Mutuel Betting | 7,500 | 7,738 | 7,992 |
| Media Measurement Srvs | 61 | 63 | 65 |
| Miscellaneous Services | 2,456 | 2,590 | 2,734 |
| <i>Total Services Not Taxed</i> | \$988,145 | \$1,032,853 | \$1,079,083 |

| <i>Entities Not Taxed</i> | FY 2007 | FY 2008 | FY 2009 |
|---|--------------------|--------------------|--------------------|
| Educational Instit. Purchases | \$8,690 | \$8,980 | \$9,232 |
| Hospital Purchases | 20,769 | 22,030 | 23,246 |
| Health Entity Purchases | 354 | 370 | 389 |
| Canal Company Purchases | 928 | 946 | 964 |
| Forest Protective Assoc. Purch. | 41 | 42 | 42 |
| Food Bank Purchases | 253 | 265 | 278 |
| State & Local Gov. Purchases | 30,882 | 31,415 | 31,868 |
| INEEL R&D Purchases | 4,714 | 4,961 | 5,275 |
| Motor Vehicle Pur. by Relatives | 1,952 | 1,947 | 2,017 |
| Sales by 4H & FFA Clubs | 28 | 28 | 28 |
| Non-Retail Sales-Yard & Ocas | 2,897 | 3,029 | 3,183 |
| Sales by Indian Tribes on Res | 4,662 | 4,864 | 5,084 |
| Meal Sales to Church Member | 12 | 13 | 13 |
| Sales by Outfitters & Guides | 16 | 16 | 16 |
| Sales via Vending Machines | 2,310 | 2,431 | 2,549 |
| Auto Manufacturers' Rebates | 644 | 642 | 666 |
| Incidental Sales of Churches | 726 | 759 | 797 |
| Volunteer Fire Depts & EMS | 165 | 173 | 181 |
| Senior Citizens Centers | 39 | 41 | 43 |
| Museums | 180 | 188 | 198 |
| <i>Total Entities Not Taxed</i> | \$80,262 | \$83,140 | \$86,069 |
| <i>Total Exceptions & Exemption:</i> | \$1,611,650 | \$1,680,866 | \$1,757,030 |

Source: General Fund Revenue Book FY 2008, Division of Financial Management